

**REMARKS**

In the office action, the Examiner rejected claim 26 under 35 U.S.C. §102, which requires identification of all of the elements and limitations in a single prior art reference. However, the Examiner has not yet identified any use of the AAL2 and AAL5 protocols. These protocols are required elements of independent claim 26. See, e.g. "wherein said classes of service comprise at least any of the following protocols: MPLS, TCP/IP, UDP/IP, ATM, AAL2, and AAL5."

The Examiner also rejected claim 27 under 35 U.S.C. §103 as obvious. However, the examiner has not yet identified any disclosure of converting data from AAL5 to AAL2 and vice versa, AAL5 to MPLS and vice versa and AAL2 to MPLS and vice versa. Accordingly, the examiner has not made out a prima facie case of obviousness.

Accordingly, reconsideration of the claims is respectfully requested.

Respectfully submitted,

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